

BEFORE THE  
TENNESSEE STATE BOARD OF EQUALIZATION

*In Re:* Hydro Broom, Inc. )  
 Personal Property Account No. P-124352 ) Shelby County  
 Tax year 2006 )

### INITIAL DECISION AND ORDER

### Statement of the Case

The subject property is presently valued for tax purposes as follows:

APPRAISAL	ASSESSMENT
\$295,300	\$88,590

On November 29, 2006, the taxpayer filed an appeal with the State Board of Equalization.

The undersigned administrative judge conducted a hearing of this matter on April 18, 2007 in Memphis. The appellant Hydro Broom, Incorporated was represented by its president, William R. Strickland. Legal advisor John Zelinka, Esq. and audit manager Eric Beaupre, CPA appeared on behalf of the Shelby County Assessor of Property. Also in attendance at the hearing was Neill Murphy, of the contract auditing firm Mendola & Associates, LLC.

### Findings of Fact and Conclusions of Law

At the hearing, the parties' representatives agreed that the appraised value of the property in question should be reduced to \$164,100.

The administrative judge finds no reason to reject this stipulated value.

*Order*

It is, therefore, ORDERED that the following values be adopted for tax year 2006:

APPRAISAL	ASSESSMENT
\$164,100	\$49,230

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

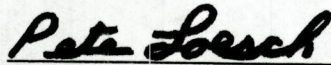
1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal “**must be filed within thirty (30) days from the date the initial decision is sent.**” Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that

the appeal be filed with the Executive Secretary of the State Board and that the appeal **"identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order"**; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 26<sup>th</sup> day of April, 2007.



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PETE LOESCH  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

cc: William Strickland, Hydro Broom, Inc.  
Tameaka Stanton-Riley, Appeals Manager, Shelby County Assessor's Office

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